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Claim Amendments:

Rewrite claims 1 and 2 follows:

1. (currently amended) A composite polymeric material having high resistance to impact energy comprising pre-expanded polymer granules filled with air and uniformly dispersed in a matrix of an expanded polyurethane resin, said expanded polyurethane resin having that has been expanded and hardened about said pre-expanded polymer granules without causing melting or breakdown of said pre-expanded polymer granules that are filled with air.

2. (currently amended) The material according to claim 1 wherein the matrix of an expanded polyurethane resin is a polycondensation of an isocyanate with a compound containing active hydrogen or polyisocyanate with a compound containing active hydrogen.

3. (original) The material according to claim 2, wherein the isocyanate or polyisocyanate and the active hydrogen containing compound have a polymerization time higher than 30 seconds.

4. (original) An impact-resistant manufactured article including a composite polymeric material having high resistance to impact energy according to claim 1.

5. (original) The impact-resistant manufactured article according to claim 4, wherein said article is an inner protective liner of a helmet.

6. (previously presented) The material according to claim 1, wherein the pre-expanded polymer granules have a substantially uniform distribution in said matrix.

7. (cancelled).

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8. (cancelled).

9. (previously presented) The material according to claim 1, wherein the matrix of expanded polyurethane resin has a cellular structure with cells internally containing the pre-expanded polymer granules.